Accounting, Organizations and Society

An International Journal devoted to the Behavioural, Organizational & Social Aspects of Accounting

Editor-in-Chief: Anthony G. Hopwood

VOLUME 24 1999



Accounting, Organizations and Society

EDITOR IN CHIEF

Anthony G. Hopwood: Said Business School, 59 George St, Oxford OX1 2BE, U.K.

ASSOCIATE EDITORS

Robert Libby Johnson Graduate School of Management Cornell University

Department of Accounting and Finance London School of Economics

EDITORIAL BOARD

Michael Shields Eli Broad Graduate School of Management Michigan State University

Shannon Anderson University of Michigan Business School Chris Argyris
Graduate School of Business Administration

Harvard University

Peter Armstrong Sheffield University Management School Patricia J. Arnold

School of Business Administration University of Wisconsin-Milwaukee

Stan Baiman The Wharton School University of Pennsylvania Jacob G. Birnberg
Katz Graduate School of Business

University of Pittsburgh

Robert J. Bloomfield Johnson Graduate School of Management Cornell University

Richard J. Boland Weatherhead School of Management Case Western Reserve University Sarah Bonner

School of Accounting
University of Southern California Nils Brunsson

Stockholm School of Economics

Robert H. Chenhall
Department of Accounting & Finance Monash University

Chee W. Chow School of Accountancy San Diego State University

Wai Fong Chua School of Accounting University of New South Wales

David Cooper Faculty of Business University of Alberta

EDITORIAL ASSISTANT Chris Chapman, Said Business School, University of Oxford Mark A. Covaleski

School of Business University of Wisconsin-Madison

Mark Dirsmith

College of Business Administration Pennsylvania State University

Timothy J. Fogarty
Weatherhead School of Management
Case Western Reserve University

Jere Francis School of Accountancy University of Missouri

Rob Gray University of Dundee

L. Richard Hoffman
Graduate School of Management Rutgers University

Robin Hogarth
Graduate School of Business University of Chicago

Sten Jönsson
Department of Business Administration Gothenburg University David F. Larcker The Wharton School

University of Pennsylvania Anne Loft

Copenhagen Business School James G. March Graduate School of Business Stanford University

Kenneth A. Merchant School of Accountancy

University of Southern California John W. Meyer Department of Sociology Stanford University

Donald V. Moser
Katz Graduate School of Business
University of Pittsburgh

Christopher J. Napier School of Management University of Southampton

Mark Nelson

Johnson Graduate School of Management Cornell University

Ted O'Leary
Department of Accounting and Finance University College, Cork

David T. Otley
Department of Accounting and Finance University of Lancaster

Michael K. Power Department of Accounting and Finance London School of Economics and Political Science

Alistair Preston Graduate School of Management University of New Mexico Alan J. Richardson

School of Business Queen's University Kingston, Canada Ira Solomon

Department of Accountancy University of Illinois Sadao Takatera

Faculty Information Management Osaka University of Economics Ken, T. Trotman

School of Accounting

University of New South Wales

John H. Waterhouse

Faculty of Business Administration Simon Fraser University, Canada S. Mark Young

School of Accounting University of Southern California

Luca Zan University of Bologna

EDITORIAL SECRETARY Lorraine Clarke, Said Business School, University of Oxford

Frequency: Published 8 issues/annum in January, February, April, May, July, August, October and November.

Publication Information. Accounting, Organizations and Society (ISSN 0361-3682). For 1999, volume 24 is scheduled for publication. Subscription prices are available upon request from the Publisher or from the Regional Sales Office nearest you or from this journal's website (http://www.elsevier.nl/locate/aos). Further information is available on this journal and other Elsevier Science products through Elsevier's website: (http://www.elsevier.nl). Subscriptions are accepted on a prepaid basis only and are entered on a calendar year basis. Issues are sent by standard mail (surface within Europe, air delivery outside Europe). Priority rates are available upon request. Claims for missing issues should be made within six months of the date of dispatch.

Advertising information. Advertising orders and enquiries can be sent to: USA, Canada and South America: Mr Tino de Carlo, The Advertising Department, Elsevier Science Inc., 655 Avenue of the Americas, New York, NY 10010-5107, USA; phone: (+1) (212) 633 3815; fax: (212) 633 3820; e-mail: t.decarlo@elsevier.com. Japan: The Advertising Department, Elsevier Science K.K., 9–15 Higashi-Azabu 1-chome, Minato-ku, Tokyo 106-0044, Japan; phone: (+81) (3) 5561-5033; fax: (+81) (3) 5561-5047. Europe and ROW: Rachel Gresle-Farthing, The Advertising Department, Elsevier Science Ltd, The Boulevard, Langford Lane, Kidlington, Oxford OX5 1GB, UK; phone: (+44) (1865) 843565; fax: (+44) (1865) 843976; e-mail: r.gresle-farthing@elsevier.co.uk.

Orders, claims, and product enquiries: please contact the Customer Support Department at the Regional Sales Office nearest you:

New York: Elsevier Science, PO Box 945, New York, NY 10159-0945, USA; phone: (+1) (212) 633 3730 [toll free number for North American customers: 1-888-4ES-INFO (437-4636)]; fax: (+1) (212) 633 3680; e-mail: usinfo-f@elsevier.com. Amsterdam: Elsevier Science, PO Box 211, 1000 AE Amsterdam, The Netherlands; phone: (+31) 20 4853757; fax: (+31) 20 4853432; e-mail: nlinfo-f@elsevier.nl. Tokyo: Elsevier Science, 9-15 Higashi-Azabu 1-chome, Minato-ku, Tokyo 106-0044, Japan; phone: (+81) (3) 5561 5033; fax: (+81) (3) 5561 5047; e-mail: info@elsevier.co.jp. Singapore: Elsevier Science, No. 1 Temasek Avenue, #17-01 Millenia Tower, Singapore 039192; phone: (+65) 434 3727; fax: (+65) 337 2230; e-mail: asiainfo @elsevier.com.sg. Rio de Janeiro: Elsevier Science, Rua Sete de Setembro 111/16 Andar, 20050-002 Centro, Rio de Janeiro - RJ, Brazil; phone: (+55) (21) 509 5340; fax: (+55) (21) 507 1991; e-mail: elsevier@campus.com.br [Note (Latin America): for orders, claims and help desk information, please contact the Regional Sales Office in New York as listed above]

⊗ The paper used in this publication meets the requirements of ANSI/NISO Z39.48-1992 (Permanence of Paper)

Periodicals postage is paid at Rahway, NJ. Accounting, Organizations and Society (ISSN 0361-3682) is published 8 issues per year in January, February, April, May, July, August, October and November by Elsevier Science Ltd., The Boulevard, Langford Lane, Kidlington, Oxford OX5 1GB, UK. The US subscription price is \$1168.00 per year.

POSTMASTER: Send address corrections to: Accounting, Organizations and Society, Elsevier Science, Customer Support Department, PO Box 945, New York,

Distributed in the USA by Mercury Airfreight International, 365 Blair Road, Avenel, NJ 07001

VOLUME CONTENTS

Number 1

S. S. KALAGNANAM and R. MURRAY LINDSAY	1 The use of organic models of control in JIT firms: generalising Woodward's findings to modern manufacturing practices
--	---

The flexible firm: strategies for a subcontractor's management control

- Commitment in auditor-client relationships: antecedents and consequences
- 77 An empirical analysis of the association between the use of executive support systems and perceived organizational competitiveness

Number 2

95	Professional					care—	
	struggles for the redistribution of power and control						

- The influence of voice and explanation on performance in a participative budgeting setting
- 139 The issues, effects and consequences of the Berle-Dodd debate 1931-1932
- The effect of audit seniors' decisions on working paper documentation and on partners' decisions
- The influence of self-interest and ethical considerations on managers' evaluation judgments

Number 3

- The role of budgets in organizations facing strategic change: an exploratory study
- 205 The effects of budget goals and task interdependence on the level of and variance in performance: a research note
- 217 Disclosing new worlds: a role for social and environmental accounting and auditing
- 243 From contract to speech: the courts and CPA licensing laws 1921-1996
- 263 Performance measurement and managerial teams

LIISA KURUNMÄKI

J. MOURITSEN

M. WETZELS

K. DE RUYTER and

B. VANDENBOSCH

THERESA LIBBY

JOHN C.C. MACINTOSH

DAVID N. RICCHIUTE

ROBERT W. RUTLEDGE and KHONDKAR E. KARIM

MARGARET A. ABERNETHY and PETER BROWNELL

MARK K. HIRST and PHILIP W. YETTON

GLEN LEHMAN

PATTI A. MILLS and JONI J. YOUNG

THOMAS W. SCOTT and P. TIESSEN

Number 4

Mini-review FRANK G.H. HARTMANN and FRANK MOERS	291	Testing contingency hypotheses in budgetary research: an evaluation of the use of moderated regression analysis
ELAINE G. MAULDIN and LINDA V. RUCHALA	317	Towards a meta-theory of accounting information systems
VAUGHAN S. RADCLIFFE	333	Knowing efficiency: the enactment of efficiency in efficiency auditing
FILIP ROODHOOFT and LUK WARLOP	363	On the role of sunk costs and asset specificity in outsourcing decisions: a research note
	371	Erratum
		Number 5/6
ANTHONY G. HOPWOOD	377	Situating the practice of management accounting in its cultural context: an introduction
SHANNON W. ANDERSON and WILLIAM N. LANEN	379	Economic transition, strategy and the evolution of management accounting practices: the case of India
ALNOOR BHIMANI	413	Mapping methodological frontiers in cross-national management control research
CHEE W. CHOW, MICHAEL D. SHIELDS and ANNE WU	441	The importance of national culture in the design of and preference for management controls for multi-national operations
K.J. EUSKE and A. RICCABONI	463	Stability to profitability: managing interdependencies to meet a new environment
GRAEME L. HARRISON and JILL L. McKINNON	483	Cross-cultural research in management control systems design: a review of the current state
R. WHITLEY	507	Firms, institutions and management control: the comparative analysis of coordination and control systems
		Number 7
SHANNON W. ANDERSON and S. MARK YOUNG	525	The impact of contextual and process factors on the evaluation of activity-based costing systems
CHEE W. CHOW, GRAEME L. HARRISON, JILL L. McKINNON and ANNE WU	561	Cultural influences on informal information sharing in Chinese and Anglo-American organizations: an exploratory study
CURIC CUIT DING	500	

Competitor-focused accounting: an exploratory note

Soliciting user-input during the development of an accounting information system: investigating the efficacy of group discussion

CHRIS GUILDING

JAMES E. HUNTON and DANA GIBSON

Number 8

ROBERT BLOOMFIELD, ROBERT LIBBY and MARK W. NELSON	623	Confidence and the welfare of less-informed investors
TEEMU MALMI	649	Activity-based costing diffusion across organizations: an exploratory empirical analysis of Finnish firms
BRAD TUTTLE and F. GREG BURTON	673	The effects of a modest incentive on information overload in an investment analysis task
JUHANI VAIVIO	689	Examining "The Quantified Customer"
WILLIAM S. WALLER, BRIAN SHAPIRO 71 and GALEN SEVCIK		Do cost-based pricing biases persist in laboratory markets?
	III	Contents to Volume 24
	VI	Author Index to Volume 24

